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JUN 1 8 1997

NEW JERSEY STATE BOARD
OF ACCOUNTANCY

PETER VERNIERO ATTORNEY GENERAL OF NEW JERSEY

By: Marianne W. Greenwald
Deputy Attorney General
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Division of Law
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STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION : OR REVOCATION OF THE LICENSE OF::

Administrative Action

PETER HANS

cc 4660

CONSENT ORDER

TO PRACTICE ACCOUNTANCY IN THE STATE OF NEW JERSEY

This matter was opened to the New Jersey State Board of Accountancy upon receipt of information that Peter Hans is not currently registered with the Board and has allowed his license to engage in the practice of accountancy to lapse as of October 1, 1995. Respondent continued to render services as an accountant and represented himself to be a certified public accountant during the years 1995, 1996 and 1997, in violation of N.J.S.A. 45:2B-23(a). Respondent, admitting to the aforementioned conduct, and in consideration of the Board's and the Attorney General's forbearance of the initiation of litigation.

ORDERED AND AGREED:

- 1. Peter Hans shall cease and desist from in any way holding himself out to the public as a certified public accountant, a public accountant or an accountant licensed in the State of New Jersey. The within prohibition shall apply to any directory offering certified public accounting services and to any stationery, rubber stamps, business cards, or taped messages indicating the same. Respondent shall not sign any client's income tax form as an accountant with a New Jersey address.
- 2. Respondent shall pay costs for the use of the State upon his receipt of an affidavit of the Executive Director setting forth the costs incurred by the Board.
- 3. In the event respondent violates paragraph number one of the within Order, respondent hereby consents to the entry of a preliminary injunction in the Superior Court on verified application without notice by the Attorney General appearing on behalf of the State Board of Accountancy.
- 4. Respondent shall return all client accounting records in his possession to Car-Port Auto Parts, Inc. and cause the Board to receive documentation from Car-Port Auto Parts, Inc. that the return of records has been completed prior to or contemporaneously with the entry of the within Order.
- 5. Respondent shall submit a copy of the report prepared by KPMG Peat-Marwick, LL.P in the matter of C. Patti Electro-Plating Corporation prior to or contemporaneously with the entry of the within Order.

- 6. Respondent shall complete 96 continuing professional education credits satisfactory to the Board and shall submit documentation of same prior to any reinstatement of his license on or before October 1, 1997.
- 7. Upon respondent's compliance with the conditions set forth in paragraphs 1 through 6 above, and after payment of all applicable fees, respondent may apply to the Board for the reinstatement of his license to engage in the practice of accountancy.

STATE BOARD OF ACCOUNTANCY

Bv:

Edward Bond, CPA

President

I have read the within Order and understand its terms. I consent to its entry and agree to be bound by its terms.

Peter Hans, Respondent